

104TH CONGRESS  
1ST SESSION

# H. R. 40

To amend the Internal Revenue Code of 1986 with respect to the deductibility of certain home office expenses.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 1995

Mr. ALLARD (for himself, Mrs. JOHNSON of Connecticut, Mr. BACHUS, Mr. BAKER of California, Mr. BAKER of Louisiana, Mr. BALLENGER, Mr. BARTON of Texas, Mr. BARTLETT of Maryland, Mr. BEREUTER, Mr. BREWSTER, Mr. BURTON of Indiana, Mr. CAMP, Mr. CANADY, Mr. COLLINS of Georgia, Mr. COX, Mr. DOOLITTLE, Mr. DORNAN, Mr. FORBES, Mr. GUNDERSON, Mr. HORN, Mr. HUNTER, Mr. KNOLLENBERG, Mr. LEACH, Mr. LIPINSKI, Mrs. MORELLA, Mr. PACKARD, Ms. PRYCE, Mr. ROHRABACHER, Mr. ROYCE, Mr. SAXTON, Mr. SCHAEFER, Mr. SHAYS, Mr. SMITH of Texas, Mr. TAYLOR of North Carolina, Mr. WOLF, and Mr. ZIMMER) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 with respect to the deductibility of certain home office expenses.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. DEDUCTIBILITY OF CERTAIN HOME OFFICE EX-**  
2 **PENSES.**

3 (a) GENERAL RULE.—Subparagraph (A) of section  
4 280A(c)(1) of the Internal Revenue Code of 1986 (relating  
5 to certain business use) is amended to read as follows:

6 “(A) as the principal place of business for  
7 any trade or business of the taxpayer, or as the  
8 sole fixed location of business for any trade or  
9 business of the taxpayer who has no other fixed  
10 location of business for such trade or business,  
11 regardless of (i) the amount of time or type of  
12 work the taxpayer performs in such fixed loca-  
13 tion, or (ii) the proportion of the total income  
14 from the business attributable to such loca-  
15 tion,”

16 (b) STORAGE OF PRODUCT SAMPLES.—Paragraph  
17 (2) of section 280A(c) of such Code is amended by striking  
18 “inventory” and inserting “inventory or product samples”.

19 (c) EFFECTIVE DATE.—The amendments made by  
20 this section shall apply to taxable years ending after the  
21 date of the enactment of this Act.

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